

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 3979
OFFERED BY MR. CAMP OF MICHIGAN**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Protecting Volunteer
3 Firefighters and Emergency Responders Act of 2014”.

4 SEC. 2. EMERGENCY SERVICES VOLUNTEERS.

5 (a) IN GENERAL.—Section 4980H(c) of the Internal
6 Revenue Code of 1986 is amended by redesignating para-
7 graphs (5), (6), and (7) as paragraphs (6), (7), and (8),
8 respectively, and by inserting after paragraph (4) the fol-
9 lowing new paragraph:

10 “(5) SPECIAL RULE FOR CERTAIN EMERGENCY
11 SERVICES VOLUNTEERS.—Any qualified service ren-
12 dered as a bona fide volunteer to an eligible em-
13 ployer shall not be taken into account under this
14 section as a service provided by an employee. For
15 purposes of the preceding sentence, the terms ‘quali-
16 fied service’, ‘bona fide volunteer’, and ‘eligible em-
17 ployer’ shall have the respective meanings given such
18 terms under section 457(e).”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to months beginning after Decem-
3 ber 31, 2013.

